



**Illinois Department of Revenue
OFFICE OF ADMINISTRATIVE HEARINGS
James R. Thompson Center
100 West Randolph Street, Level 7-900
Chicago, Illinois 60601
(312) 814-6114**

**THE DEPARTMENT OF REVENUE
OF THE STATE OF ILLINOIS**

v.

**JAMES E. AND DOROTHY
J. CORBIN,
Taxpayer**

**No. 13-IT-0115
Account ID P18357882
Letter ID CNXXXXXX36X5X888
Tax Year 2001**

**Ted Sherrod
Administrative Law Judge**

NOTICE OF DISPOSITION

**To: Eugene B. Levin, Esq.
Lipschultz, Levin & Gray
425 Huehl Road Building 7
Northbrook, IL 60062**

**Ralph Bassett
Illinois Department of Revenue
100 W. Randolph 7th Floor
Chicago, IL 60601**

YOU ARE HEREBY NOTIFIED that the attached Order of the Administrative Law Judge transferring the above captioned matter to the Illinois Independent Tax Tribunal has been approved by the Director of Revenue. By such Order, all proceedings before the Administrative Hearings Division of the Illinois Department of Revenue relative to this cause have been concluded.

Date: January 27, 2014

**Brian A. Hamer, Director
Illinois Department of Revenue**

**STATE OF ILLINOIS
DEPARTMENT OF REVENUE
OFFICE OF ADMINISTRATIVE HEARINGS**

**THE DEPARTMENT OF REVENUE
OF THE STATE OF ILLINOIS**

vi.

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ORDER

This matter coming on to be heard on the Taxpayer's Motion to Transfer Case to Independent Tax Tribunal requesting an order transferring this case to the Illinois Independent Tax Tribunal ("Tribunal"), filed January 21, 2014, and the Administrative Law Judge being fully advised in the premises,

IT IS HEREBY ORDERED THAT:

1. Taxpayer's Motion to Transfer Case to Independent Tax Tribunal making a statutory election to transfer jurisdiction over this case from the Department of Revenue ("Department") to the Tribunal is granted.
2. The Taxpayer's election to transfer jurisdiction to the Tribunal is irrevocable.
3. The administrative hearing record for this case will be transferred to the Tribunal.

4. The Taxpayer will be required to perfect its protest before the Tribunal in accordance with 35 **ILCS** 1010/1-1 *et seq.*

WHEREFORE, for the reasons stated above, it is hereby ordered that all further proceedings in this matter are cancelled and the proceedings before the Office of Administrative Hearings of the Department are closed.

Date: January 24, 2014

ENTER:

A handwritten signature in dark ink, appearing to read "Ted Sherrod", is written over a horizontal line.

Ted Sherrod
Administrative Law Judge